



Trustees' Financial Summary

FY2015-16

Submit ID: 0780-76590072

43 Roosevelt County

0780 Wolf Point Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Cheri' Nygard **Phone #:** (406) 653-5545

(Signature)

(Date)

Chair, Board of Trustees: Mark Kurokawa

(Signature)

(Date)

County Superintendant Jeri Toavs

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
009	Impact Aid Payment Contruction 8007	FEDERAL		
014	Athletic Rebates	LOCAL		
023	Roosevelt County Comm Foundation Grant	LOCAL		
026	Ceridian	LOCAL		
027	Catching the Dream	LOCAL		
032	Medicaid	STATE		State
046	Aggregate Reim/Indirects	LOCAL		Local
054	Gym Renovation Project	LOCAL		
055	Charlotte Martin Foundation	LOCAL		
079	Southside Target and Recycling	LOCAL		
082	Northside Target and Recycling	LOCAL		
087	Rentals/fines and fees	LOCAL		
088	Alta Care Medicaid Reimb	LOCAL		
093	Exxon Mobile Corporation - NS Grant	LOCAL		
102	State OTO Capital Invest & Deferred Maintenance	STATE		state
126	Title VII, Indian Education	FEDERAL	S060A150453	84.060
157	Graduation Matters 2016-2017	LOCAL		
196	Johnson O'Malley (JOM)	FEDERAL		15.130
234	Indirect Cost Pool Recovery	LOCAL		
240	Wolf Point AAU Club	LOCAL		
315	Title I - Schoolwide	FEDERAL	043 0780 3215	Federal
316	Title I - Schoolwide	FEDERAL	043 0780 3216	Federal
384	Oil & Naturatl Gas Impact Grant	STATE	043 0780 2914	
445	Montana Striving Readers Program	FEDERAL	043 0780 3515	84.371C
446	Title I, Part E, Striving Readers	FEDERAL	043 0780 3516	84.371
447	Title I, Part E, Striving Readers	FEDERAL	043-0780-3516	84.371
448	Title I, Part E, Striving Readers	FEDERAL	043-0780-3516	84.371
615	Jobs for Montana Graduates	STATE		State
616	Jobs for Montana Graduates	STATE		State
706	GEAR UP Summer	FEDERAL		84.334
715	GEAR UP	FEDERAL		84.334
716	GEAR UP	FEDERAL		84.334



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
776	IDEA Part B	FEDERAL	043 0780 7716	84.027
796	IDEA Preschool	FEDERAL	043 0780 7916	84.173A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	341,498.83	74,843.16	201,989.10	
02	Taxes Receivable - Real and Personal (120-149)	21,872.19	5,863.46	3,929.83	
03	Taxes Receivable - Protested (150-159)	2,726.76	893.57	407.05	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	366,097.78	81,600.19	206,325.98	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	24,598.95	6,757.03	4,336.88	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	341,498.83	74,843.16	201,989.10	
52	TOTAL FUND BALANCE/EQUITY	341,498.83	74,843.16	201,989.10	
53	TOTAL LIABILITIES AND FUND BALANCE	366,097.78	81,600.19	206,325.98	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8.78	560,048.85	47,069.10	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			115,418.93	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8.78	560,048.85	162,488.03	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			125.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			125.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			11,279.76	
48	Fund Balance for Budget	8.78	560,048.85	151,083.27	
52	TOTAL FUND BALANCE/EQUITY	8.78	560,048.85	162,363.03	
53	TOTAL LIABILITIES AND FUND BALANCE	8.78	560,048.85	162,488.03	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				24,251.44
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				24,251.44
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				24,251.44
52	TOTAL FUND BALANCE/EQUITY				24,251.44
53	TOTAL LIABILITIES AND FUND BALANCE				24,251.44

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,276,152.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,276,152.06	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,393.45	
48	Fund Balance for Budget			5,270,758.61	
52	TOTAL FUND BALANCE/EQUITY			5,276,152.06	
53	TOTAL LIABILITIES AND FUND BALANCE			5,276,152.06	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,552.62	142,770.86		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,552.62	142,770.86		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,552.62	142,770.86		
52	TOTAL FUND BALANCE/EQUITY	3,552.62	142,770.86		
53	TOTAL LIABILITIES AND FUND BALANCE	3,552.62	142,770.86		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,476.72	0.43		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	39,476.72	0.43		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	39,476.72	0.43		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	39,476.72	0.43		
53	TOTAL LIABILITIES AND FUND BALANCE	39,476.72	0.43		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	227,564.61	193,771.59		4,607.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	227,564.61	193,771.59		4,607.00
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	219,555.70	193,771.59		4,607.00
25	Other Current Liabilities (621-679)	8,008.91			
35	TOTAL LIABILITIES	227,564.61	193,771.59		4,607.00
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	227,564.61	193,771.59		4,607.00



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,411.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		19,411.54		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		19,411.54		
35	TOTAL LIABILITIES		19,411.54		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		19,411.54		

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	325,484.18	359,328.57
1112	District Levy - Personal Property	10,233.97	8,259.81
1113	District Levy - Heavy Motor Vehicles	550.73	0.00
1114	District Levy - Pers Prop/Mobile Homes	1,678.18	3,742.36
1130	Tax Title and Property Sales	0.00	290.50
1190	Penalties and Interest on Taxes	1,155.89	1,474.70
1320	Tuition from Schl Dists Within State	4,096.00	4,180.80
1510	Interest Earnings	704.33	2,713.59
1900	Other Revenue from Local Sources	0.01	0.00
3110	Direct State Aid	1,572,152.78	1,625,156.79
3111	Quality Educator	180,299.34	167,616.37
3112	At Risk Student	49,167.37	48,269.03
3113	Indian Education For All	12,525.60	12,820.32
3114	American Indian Achievement Gap	105,000.00	106,600.00
3115	State Spec Ed Allowable Cost Pymt to Districts	198,724.33	205,684.64
3116	Data For Achievement	9,210.00	12,280.00
3118	Natural Resource Development	11,203.42	18,244.98
3120	State Guaranteed Tax Base Aid	1,023,659.20	1,061,364.22
3444	State School Block Grant	90,229.11	90,229.11
3446	SB96 Block Grant Reimbursement	9,006.28	0.00
3460	Montana Oil and Gas Tax	11,997.60	5,502.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,617,078.32	3,733,758.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,749,939.36	1,707,060.53
			2XX Personal Services - Employee Benefits	468,734.42	413,153.44
			4XX Purchased Property Services	0.00	17,228.40
			6XX Supplies and Materials	18,309.18	27,987.14
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	140,439.18	140,788.15
			2XX Personal Services - Employee Benefits	45,487.13	38,614.59
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	38,289.52	0.00
			2XX Personal Services - Employee Benefits	8,159.40	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X Educational Media Services			
		1XX	Personal Services - Salaries	85,422.22	104,132.82
		2XX	Personal Services - Employee Benefits	33,539.52	17,181.00
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	59,703.41	4,614.07
		2XX	Personal Services - Employee Benefits	10,810.75	31.83
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	168,684.77	197,260.29
		2XX	Personal Services - Employee Benefits	14,916.79	56,343.67
		5XX	Other Purchased Services	0.00	550.00
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	212,604.70	89,345.67
		2XX	Personal Services - Employee Benefits	60,804.86	20,587.29
		3XX	Purchased Professional and Technical Services	0.00	205.82
		5XX	Other Purchased Services	0.00	6.57
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	193,459.41
		2XX	Personal Services - Employee Benefits	0.00	79,396.09
		3XX	Purchased Professional and Technical Services	0.00	13,181.62
		4XX	Purchased Property Services	0.00	63,410.36
		6XX	Supplies and Materials	0.00	54,029.16
		7XX	Property and Equipment Acquisition	0.00	8,658.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	303,260.16	344,298.27
		2XX	Personal Services - Employee Benefits	63,231.51	71,173.27
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	35,542.67	0.00
		2XX	Personal Services - Employee Benefits	10,346.70	0.00
	316 Data For Achievement				
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	3,885.00	0.00
		6XX	Supplies and Materials	5,325.00	0.00
		24XX Support Services - School Administration			
		3XX	Purchased Professional and Technical Services	0.00	7,511.88
		6XX	Supplies and Materials	0.00	4,768.12
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,930.39	3,368.50
		2XX	Personal Services - Employee Benefits	15.82	12.97



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	24,986.79	0.00
			2XX	Personal Services - Employee Benefits	1,895.05	0.00
			4XX	Purchased Property Services	0.00	12,562.50
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	70,650.00	35,510.00
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	2,586.00
910		1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	31,396.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,670,311.10	3,729,017.43	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					336,757.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,733,758.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,729,017.43	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					341,498.83	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	53,137.63	96,555.24
	1112 District Levy - Personal Property	1,366.50	1,352.32
	1113 District Levy - Heavy Motor Vehicles	73.54	0.00
	1114 District Levy - Pers Prop/Mobile Homes	239.08	772.83
	1130 Tax Title and Property Sales	0.00	47.56
	1190 Penalties and Interest on Taxes	224.08	293.95
	1510 Interest Earnings	72.95	191.41
	2220 County On-Schedule Trans Reimb	20,183.05	0.00
	3210 State On-Schedule Trans Reimb	11,892.01	29,316.66
	3444 State School Block Grant	10,517.12	10,517.12
	3446 SB96 Block Grant Reimbursement	1,202.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		98,908.52	139,047.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		4,400.58	0.00
		2XX Personal Services - Employee Benefits		1,323.42	0.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		39,454.61	31,589.82
		2XX Personal Services - Employee Benefits		1,792.80	1,588.68
		4XX Purchased Property Services		8,980.05	4,308.84
		5XX Other Purchased Services		45,525.54	45,907.45
		6XX Supplies and Materials		13,904.85	13,906.04
		8XX Other Expenditures		671.21	217.75
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		6,605.11	4,455.05
		2XX Personal Services - Employee Benefits		315.12	245.11
		6XX Supplies and Materials		730.88	86.70
090	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		10,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				133,704.17	102,305.44



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					38,101.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,047.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					102,305.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					74,843.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	53,733.81	64,431.69
	1112 District Levy - Personal Property	1.18	1,394.66
	1114 District Levy - Pers Prop/Mobile Homes	81.60	649.84
	1130 Tax Title and Property Sales	0.00	49.05
	1190 Penalties and Interest on Taxes	88.64	192.28
	1510 Interest Earnings	237.55	642.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,142.78	67,360.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	97,500.00	0.00
091					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	64,200.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				161,700.34	0.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					134,628.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67,360.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					201,989.10 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	547.71	1,975.47
	2240 County Retirement Distribution	653,649.44	628,415.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		654,197.15	630,390.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	274,076.19	272,716.08	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	22,536.28	22,521.39	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	10,756.58	0.00	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	13,840.73	16,909.44	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	9,318.44	9,102.17	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	46,078.15	44,148.13	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	33,589.50	36,475.56	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	32,016.73	40,973.38	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,697.20	4,928.85	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	57,245.74	57,144.35	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	5,752.40	6,045.99	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,036.78	618.33	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	177.80	437.92	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	653.40	548.83	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	168.78	476.72	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,859.46	2,038.54	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>515,804.16</u>	<u>515,085.68</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					444,743.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					630,390.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					515,085.68	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					560,048.85	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
014 Athletic Rebates		
1900	Other Revenue from Local Sources	9,333.81
027 Catching the Dream		
1900	Other Revenue from Local Sources	6,663.55
046 Aggregate Reim/Indirects		
1900	Other Revenue from Local Sources	4,562.18
054 Gym Renovation Project		
1900	Other Revenue from Local Sources	88,900.50
079 Southside Target and Recycling		
1900	Other Revenue from Local Sources	1,042.20
082 Northside Target and Recycling		
1900	Other Revenue from Local Sources	2,569.71
087 Rentals/fines and fees		
1900	Other Revenue from Local Sources	6,051.05
1910	Rentals	12,000.00
088 Alta Care Medicaid Reimb		
1900	Other Revenue from Local Sources	99,803.53
093 Exxon Mobile Corporation - NS Grant		
1900	Other Revenue from Local Sources	500.00
126 Title VII, Indian Education		
4130	Title VII Indian Education	157,615.00
157 Graduation Matters 2016-2017		
3240	Graduation Matters Montana	4,000.00
196 Johnson O'Malley (JOM)		
4140	Federal Johnson O'Malley (JOM)	29,052.00
234 Indirect Cost Pool Recovery		
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	74,595.60
240 Wolf Point AAU Club		
1900	Other Revenue from Local Sources	4,875.00
315 Title I - Schoolwide		
4940	Schoolwide Program	54,410.70
316 Title I - Schoolwide		
4940	Schoolwide Program	620,871.34
384 Oil & Natural Gas Impact Grant		
3750	Oil and Natural Gas Impact Grant	685.00
445 Montana Striving Readers Program		
4230	Title I, Part E, Striving Readers	137,864.58
446 Title I, Part E, Striving Readers		
4230	Title I, Part E, Striving Readers	283,361.14



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447 Title I, Part E, Striving Readers	
4230 Title I, Part E, Striving Readers	116,129.81
448 Title I, Part E, Striving Readers	
4230 Title I, Part E, Striving Readers	150,140.52
616 Jobs for Montana Graduates	
3290 State - Other State Grants	1,500.00
706 GEAR UP Summer	
4710 GEAR UP	2,270.21
716 GEAR UP	
4710 GEAR UP	40,943.69
776 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	216,585.00
796 IDEA Preschool	
4570 IDEA Preschool	18,946.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,145,272.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
009	Impact Aid Payment Construction 8007				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		17,788.00
			009 Subtotal		<u>17,788.00</u>
023	Roosevelt County Comm Foundation Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		160.98
			023 Subtotal		<u>160.98</u>
026	Ceridian				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition		10,091.40
			026 Subtotal		<u>10,091.40</u>
027	Catching the Dream				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		5,435.88
			027 Subtotal		<u>5,435.88</u>
032	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			6XX Supplies and Materials		475.50
			032 Subtotal		<u>475.50</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
046	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			5XX Other Purchased Services		32.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		10,000.00
			046 Subtotal		10,032.00
054	Gym Renovation Project				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		3,408.19
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		77,070.10
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			6XX Supplies and Materials		602.50
			054 Subtotal		81,080.79
055	Charlotte Martin Foundation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		120.84
			055 Subtotal		120.84
079	Southside Target and Recycling				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,613.74
			079 Subtotal		2,613.74
082	Northside Target and Recycling				
	1XX	Regular Education Programs - Elementary/Secondary			
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		1,960.69
			082 Subtotal		1,960.69
087	Rentals/fines and fees				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		10,000.00
			087 Subtotal		10,000.00



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PRC	Program	Function	Object	2015 Value	2016 Value
088	Alta Care Medicaid Reimb				
	1XX	Regular Education Programs - Elementary/Secondary			
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services		99,803.53
			088 Subtotal		99,803.53
102	State OTO Capital Invest & Deferred Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services		20,963.40
			102 Subtotal		20,963.40
126	Title VII, Indian Education				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		6,919.60
	413	Title VII Indian Education			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		70,883.34
		2XX	Personal Services - Employee Benefits		25,802.97
		5XX	Other Purchased Services		9,157.66
		6XX	Supplies and Materials		20,763.55
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		18,510.85
		2XX	Personal Services - Employee Benefits		2,939.89
		5XX	Other Purchased Services		1,546.60
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries		957.22
		2XX	Personal Services - Employee Benefits		133.32
			126 Subtotal		157,615.00
157	Graduation Matters 2016-2017				
	324	Graduation Matters Montana			
	1XXX	Instruction			
		5XX	Other Purchased Services		915.40
			157 Subtotal		915.40
196	Johnson O'Malley (JOM)				
	414	Federal Johnson O'Malley (JOM)			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		2,000.00
		5XX	Other Purchased Services		3,942.88
		6XX	Supplies and Materials		9,603.66
		8XX	Other Expenditures		5,919.25



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PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
			5XX Other Purchased Services		10,274.77
			6XX Supplies and Materials		1,526.40
		23XX Support Services - General Administration			
			6XX Supplies and Materials		467.36
		196 Subtotal			33,734.32
234	Indirect Cost Pool Recovery				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		72,929.90
		234 Subtotal			72,929.90
240	Wolf Point AAU Club				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			7XX Property and Equipment Acquisition		4,875.00
		240 Subtotal			4,875.00
315	Title I - Schoolwide				
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		27,870.00
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,235.52
			2XX Personal Services - Employee Benefits		3,896.55
			6XX Supplies and Materials		7,105.72
	21XX Support Services - Students				
			6XX Supplies and Materials		1,021.35
	221X Improvement of Instruction Services				
			6XX Supplies and Materials		2,281.56
		315 Subtotal			54,410.70
316	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		405,873.72
			2XX Personal Services - Employee Benefits		154,249.60
			6XX Supplies and Materials		13,110.86
	21XX Support Services - Students				
			6XX Supplies and Materials		1,387.06
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		14,639.10
		316 Subtotal			589,260.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
384	Oil & Natural Gas Impact Grant				
	375 Oil and Gas Impact Grant				
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		685.29
			384 Subtotal		685.29
445	Montana Striving Readers Program				
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		28,637.00
423	Montana Striving Readers Grant				
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,787.01
			2XX Personal Services - Employee Benefits		900.79
			6XX Supplies and Materials		83,992.67
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		2,300.00
			2XX Personal Services - Employee Benefits		187.87
			3XX Purchased Professional and Technical Services		10,200.00
			5XX Other Purchased Services		5,572.54
			6XX Supplies and Materials		286.01
			445 Subtotal		137,863.89
446	Title I, Part E, Striving Readers				
	423 Montana Striving Readers Grant				
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,018.58
			2XX Personal Services - Employee Benefits		3,484.26
			6XX Supplies and Materials		127,108.90
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits		0.01
			3XX Purchased Professional and Technical Services		100,975.00
			5XX Other Purchased Services		29,774.39
			446 Subtotal		283,361.14
447	Title I, Part E, Striving Readers				
	423 Montana Striving Readers Grant				
		1XXX	Instruction		
			1XX Personal Services - Salaries		525.00
			2XX Personal Services - Employee Benefits		67.67
			6XX Supplies and Materials		23,182.22
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		86,875.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		5,479.92
			447 Subtotal		116,129.81
448	Title I, Part E, Striving Readers				
	423 Montana Striving Readers Grant				
		1XXX Instruction			
			1XX Personal Services - Salaries		700.00
			2XX Personal Services - Employee Benefits		116.56
			6XX Supplies and Materials		47,976.42
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		94,875.00
			5XX Other Purchased Services		6,472.54
			448 Subtotal		150,140.52
615	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		2.98
			615 Subtotal		2.98
616	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		545.37
			6XX Supplies and Materials		104.88
			616 Subtotal		650.25
706	GEAR UP Summer				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		584.28
			2XX Personal Services - Employee Benefits		216.45
			5XX Other Purchased Services		696.81
			6XX Supplies and Materials		286.16
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		398.00
			2XX Personal Services - Employee Benefits		88.51
			706 Subtotal		2,270.21
715	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		774.00
			2XX Personal Services - Employee Benefits		64.62
			715 Subtotal		838.62



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
716	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,569.84
			2XX Personal Services - Employee Benefits		5,180.15
			5XX Other Purchased Services		5,674.49
			6XX Supplies and Materials		3,217.58
			810 Dues and Fees		3,415.00
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		750.38
			2XX Personal Services - Employee Benefits		136.25
			716 Subtotal		40,943.69
776	IDEA Part B				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		9,267.00
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		154,248.32
			2XX Personal Services - Employee Benefits		53,069.68
			776 Subtotal		216,585.00
796	IDEA Preschool				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		811.00
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,672.61
			2XX Personal Services - Employee Benefits		5,462.39
			796 Subtotal		18,946.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,142,684.81



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					148,495.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,145,272.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,142,684.81 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	11,279.76	Less Last Year	0.00	(4b)	11,279.76
					11,279.76 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					162,363.03 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
009 Impact Aid Payment Contruction 8007	0.00	17,788.00	-17,788.00
014 Athletic Rebates	9,333.81	0.00	9,333.81
023 Roosevelt County Comm Foundation Grant	0.00	160.98	-160.98
026 Ceridian	0.00	10,091.40	-10,091.40
027 Catching the Dream	6,663.55	5,435.88	1,227.67
032 Medicaid	0.00	475.50	-475.50
046 Aggregate Reim/Indirects	4,562.18	10,032.00	-5,469.82
054 Gym Renovation Project	88,900.50	81,080.79	7,819.71
055 Charlotte Martin Foundation	0.00	120.84	-120.84
079 Southside Target and Recycling	1,042.20	2,613.74	-1,571.54
082 Northside Target and Recycling	2,569.71	1,960.69	609.02
087 Rentals/fines and fees	18,051.05	10,000.00	8,051.05
088 Alta Care Medicaid Reimb	99,803.53	99,803.53	0.00
093 Exxon Mobile Corporation - NS Grant	500.00	0.00	500.00
102 State OTO Capital Invest & Deferred Maintenance	0.00	20,963.40	-20,963.40
126 Title VII, Indian Education	157,615.00	157,615.00	0.00
157 Graduation Matters 2016-2017	4,000.00	915.40	3,084.60
196 Johnson O'Malley (JOM)	29,052.00	33,734.32	-4,682.32
234 Indirect Cost Pool Recovery	74,595.60	72,929.90	1,665.70
240 Wolf Point AAU Club	4,875.00	4,875.00	0.00
315 Title I - Schoolwide	54,410.70	54,410.70	0.00
316 Title I - Schoolwide	620,871.34	589,260.34	31,611.00
384 Oil & Naturatl Gas Impact Grant	685.00	685.29	-0.29
445 Montana Striving Readers Program	137,864.58	137,863.89	0.69
446 Title I, Part E, Striving Readers	283,361.14	283,361.14	0.00
447 Title I, Part E, Striving Readers	116,129.81	116,129.81	0.00
448 Title I, Part E, Striving Readers	150,140.52	150,140.52	0.00
615 Jobs for Montana Graduates	0.00	2.98	-2.98



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
616 Jobs for Montana Graduates	1,500.00	650.25	849.75
706 GEAR UP Summer	2,270.21	2,270.21	0.00
715 GEAR UP	0.00	838.62	-838.62
716 GEAR UP	40,943.69	40,943.69	0.00
776 IDEA Part B	216,585.00	216,585.00	0.00
796 IDEA Preschool	18,946.00	18,946.00	0.00
Total	2,145,272.12	2,142,684.81	2,587.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	32.16	84.04
	5300 Operating Transfers from Other Funds	0.00	2,586.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32.16</u>	<u>2,670.04</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	3,932.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,932.90</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	21,581.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,670.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,251.44	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,501.74	17,665.85
	1900 Other Revenue from Local Sources	1,120.00	14,792.26
	4820 Federal Impact Aid - Title VIII	2,818,457.08	1,913,223.82
	5200 Sale or Compensation for Loss of Assets	757.00	0.00
	6100 Material Prior Period Revenue Adjustments	91,003.52	5,784.74
	9710 Residual Equity Transfers In	3,932.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,919,772.24	1,951,466.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	207.51	0.00
			2XX Personal Services - Employee Benefits	2.22	0.00
			4XX Purchased Property Services	149.87	7,295.44
			5XX Other Purchased Services	46.25	583.61
			6XX Supplies and Materials	47,444.02	14,197.22
			8XX Other Expenditures	0.00	8,550.50
		21XX Support Services - Students			
			5XX Other Purchased Services	1,759.88	85.62
			6XX Supplies and Materials	1,809.12	16.27
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	370.27	0.00
			6XX Supplies and Materials	208.29	252.45
		222X Educational Media Services			
			6XX Supplies and Materials	4,909.54	3,057.73
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	231.15	50,965.93
			2XX Personal Services - Employee Benefits	528.76	856.71
			3XX Purchased Professional and Technical Services	24,691.62	35,179.49
			5XX Other Purchased Services	54,232.59	61,972.84
			6XX Supplies and Materials	3,344.72	6,226.25
			810 Dues and Fees	13,889.41	19,903.55
			8XX Other Expenditures	3,206.54	2,198.65
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	115,824.57	92,022.14
			2XX Personal Services - Employee Benefits	29,674.96	25,533.59
			5XX Other Purchased Services	342.11	483.23

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	4,564.21	3,771.94
			810 Dues and Fees	1,110.00	1,610.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	149,227.55
			2XX Personal Services - Employee Benefits	0.00	34,042.74
			3XX Purchased Professional and Technical Services	3,762.99	27,112.43
			4XX Purchased Property Services	1,114.82	3,786.93
			5XX Other Purchased Services	18,950.24	16,484.79
			6XX Supplies and Materials	43,540.89	28,041.07
			810 Dues and Fees	12,142.46	11,591.57
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	211,588.89	72,038.37
			2XX Personal Services - Employee Benefits	99,009.34	18,037.54
			3XX Purchased Professional and Technical Services	7,550.57	11,417.82
			440 Bldg & Grounds Repair and Main Services	2,950.00	75,565.60
			4XX Purchased Property Services	125,942.23	4,274.63
			5XX Other Purchased Services	18,048.61	13,425.02
			6XX Supplies and Materials	31,372.91	23,138.93
			7XX Property and Equipment Acquisition	8,691.73	6,768.61
			830 Special Assessments	7,441.02	13,109.24
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	27,371.00	8,350.00
			7XX Property and Equipment Acquisition	12,725.37	6,783.36
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	4,571.21	0.00
			850 Interest on Debt	22.67	0.00
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	60,717.00	18,119.72
			2XX Personal Services - Employee Benefits	0.00	1,183.70
			5XX Other Purchased Services	0.00	262.10
			6XX Supplies and Materials	4,191.69	1,778.13
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	36,675.82
			2XX Personal Services - Employee Benefits	0.00	7,543.41
			3XX Purchased Professional and Technical Services	30,089.64	27,751.20
			6XX Supplies and Materials	0.00	40.20
710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,620.77	3,757.64
			2XX Personal Services - Employee Benefits	61.82	230.52
			6XX Supplies and Materials	0.00	228.71



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	1,625.72	4,162.58
			2XX	Personal Services - Employee Benefits	46.26	233.01
			4XX	Purchased Property Services	4,366.03	8,574.74
			6XX	Supplies and Materials	1,842.83	1,391.03
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	705.00	17,223.38
			2XX	Personal Services - Employee Benefits	2.00	79.08
			4XX	Purchased Property Services	0.00	481.57
			5XX	Other Purchased Services	296.29	214.34
			6XX	Supplies and Materials	3,472.04	9,609.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,054,381.65	997,499.94	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					4,316,791.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,951,466.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					997,499.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	5,393.45	Less Last Year	0.00	(4b)	5,393.45	
					5,393.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,276,152.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.85	17.33
	3281 State Technology Aid	4,012.14	3,987.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,014.99	4,004.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	258X Admin. Tech. - Technology Coordinator				
		6XX	Supplies and Materials	0.00	1,760.08
		7XX	Property and Equipment Acquisition	5,270.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,270.13	1,760.08

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						1,307.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,004.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,760.08 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,552.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	184.55	493.45
	3445 State Combined Fund School Block Grant	16,339.36	16,339.36
	3460 Montana Oil and Gas Tax	32,024.23	13,253.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,548.14	30,086.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		25XX	Support Services - Business			
			7XX	Property and Equipment Acquisition	57,188.09	0.00
		26XX	Operation and Maintenance of Plant Services			
			7XX	Property and Equipment Acquisition	21,760.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				78,948.09	0.00	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					112,684.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,086.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					142,770.86 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	47.80	155.87
	5200 Sale or Compensation for Loss of Assets	4,172.68	899.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,220.48	1,055.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					38,421.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,055.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,476.72	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	197,757.51	186,313.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	139,106.00	154,248.32
XX	457 1XXX 112	Certified Teacher Staff Salaries	13,042.00	12,672.61
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,862,748.94	1,888,679.71
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,437.10	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	86,949.30	77,483.57
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	6,462.35	204,662.76
XX	XXX 4XXX 73X	Major Equipment-New	12,725.37	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	300.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	92,836.80
b. Related Services Block Grant Entitlement	30,945.60
c. Total Entitlements Subject to Reversion	123,782.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	164,630.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	508,825.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	344,298.27	0.00	0.00	0.00	18,119.72
280	1XXX	2XX	71,173.27	0.00	0.00	0.00	1,183.70
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	262.10
280	1XXX	6XX	0.00	0.00	0.00	0.00	1,778.13
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	36,675.82
280	21XX	2XX	0.00	0.00	0.00	0.00	7,543.41
280	21XX	3XX	0.00	0.00	0.00	0.00	27,751.20
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	40.20
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			415,471.54	0.00	0.00	0.00	93,354.28

508,825.82

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

FY2015-16

Submit ID: 0780-76590072

43 Roosevelt County

0780 Wolf Point Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	127,267.00	0.00	0.00	0.00	127,267.00
Land Improvements	21,829.00	0.00	0.00	0.00	21,829.00
Buildings	4,032,893.00	12,725.00	218,792.00	0.00	4,264,410.00
Machinery and Equipment	1,524,106.00	0.00	20,302.00	85,566.00	1,458,842.00
Construction in Progress	12,725.00	0.00	0.00	12,725.00	0.00
Totals at Historical Cost	5,718,820.00	12,725.00	239,094.00	98,291.00	5,872,348.00
Depreciation					
Improvement Accum	744.00	0.00	1,091.00	0.00	1,835.00
Building Accum	2,292,094.00	0.00	80,176.00	0.00	2,372,270.00
Machinery and Equipment Accum	856,071.00	0.00	137,628.00	84,854.00	908,845.00
Total Accumulated Depreciation	3,148,909.00	0.00	218,895.00	84,854.00	3,282,950.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,569,911.00	12,725.00	20,199.00	13,437.00	2,589,398.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	55,136.00	0.00	0.00
General Administration (23XX)	2,020.00	0.00	0.00
School Administration (24XX)	2,941.00	0.00	0.00
Financial Administration (25XX)	4,229.00	0.00	0.00
Operations and Maintenance (26XX)	114,449.00	0.00	0.00
Transportation (27XX)	32,549.00	0.00	0.00
Food Service (31XX)	1,246.00	0.00	0.00
Extracurricular (34XX, 35XX)	4,094.00	0.00	0.00
Unallocated	2,231.00	0.00	0.00
 Total Depreciation for FY2016	 218,895.00	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0780-76590072

43 Roosevelt County

0780 Wolf Point Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	157,600.00	49,141.24	61,757.24	0.00	144,984.00	0.00	144,984.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	157,600.00	49,141.24	61,757.24	0.00	144,984.00	0.00	144,984.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0780-76590072

43 Roosevelt County

0780 Wolf Point Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	718,567.24	59,608.36	0.00	778,175.60
Net Pension - TRS	3,555,517.81	90,695.22	0.00	3,646,213.03